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CHARTS OF ACCOUNTS

1.3

Revenue/Expenditure Accounts Overview

1.3.10 The overview includes the major categories of revenues and expenditures. For the full listing of all revenue and expenditure codes go to [Revenue/Expenditure Accounts](#).

Revenues by Source

310	TAXES
320	LICENSES and PERMITS
330	INTERGOVERNMENTAL REVENUES
340	CHARGES for GOODS and SERVICES
350	FINES and PENALTIES
360	MISCELLANEOUS REVENUES
370	PROPRIETARY FUNDS REVENUES
380	OTHER INCREASES IN FUND RESOURCES
390	OTHER FINANCING SOURCES

Revenues by Source and Type

310	TAXES
311	Property Tax
313	Retail Sales and Use Taxes
316	Business and Occupation Taxes
317	Excise Taxes in Lieu of Property Tax
318	Other Taxes
320	LICENSES and PERMITS
321	Business Licenses and Permits
322	Non-Business Licenses and Permits
330	INTERGOVERNMENTAL REVENUES
331	Federal Direct Grants
332	Federal Revenues
333	Federal Indirect Grants
334	State Grants
335-336	State Shared Revenues, Entitlements and Impact Payments
337	Local Grants, Entitlements and Other Payments
339	ARRA Grants
340	CHARGES for GOODS and SERVICES
341	General Government
342	Public Safety
343	Utilities
344	Transportation
345	Natural and Economic Environment
346	Social Services
347	Culture and Recreation
348	Internal Service Funds Sales and Services

350	FINES and PENALTIES
351	Superior Court – Felony/Misdemeanor Penalties
352	Civil Penalties
353	Civil Infraction Penalties
354	Civil Parking Infraction Penalties
355	Criminal Traffic Misdemeanor Fines
356	Criminal Non-Traffic Fines
357	Criminal Costs
359	Non-Court Fines and Penalties
360	MISCELLANEOUS REVENUES
361	Interest and Other Earnings
362	Rents and Leases
367	Contributions and Donations from Nongovernmental Sources
368	Special Assessments
369	Other
370	PROPRIETARY FUNDS REVENUES
371	Share in Joint Ventures Income
372	Insurance Recoveries
373	Gains (Losses)
374-375	Capital Contributions – Federal/State Grants
379	Capital Contributions
380	OTHER INCREASES IN FUND RESOURCES
381	Interfund Loans
385	Special or Extraordinary Items
388	Other Increases in Fund Equity
389	Custodial Activities
390	OTHER FINANCING SOURCES
391	Long-Term Debt Issued
392	Premiums on Bonds Issued
393	Refunding Long-Term Debt Issued
395	Disposition of Capital Assets
397	Transfers-In
398	Insurance Recoveries

Expenditures/Expenses by Function

501	DEPRECIATION
510	GENERAL GOVERNMENT
520	PUBLIC SAFETY
530	UTILITIES
540	TRANSPORTATION
550	NATURAL and ECONOMIC ENVIRONMENT
560	SOCIAL SERVICES
570	CULTURE and RECREATION
580	OTHER DECREASES IN FUND RESOURCES
598	MISCELLANEOUS EXPENSES
591*-593*	DEBT SERVICE
594*-595*	CAPITAL EXPENDITURES/EXPENSES
596*, 597, 599*	OTHER FINANCING USES

* These codes are listed together with appropriate operating activities.

Expenditures/Expenses by Function and Activity

501	Depreciation
510	GENERAL GOVERNMENT
511	Legislative Activities
512	Judicial Activities
513	Executive Activities
514	Financial, Recording and Election Activities
515	Legal Activities
517	Employee Benefit Programs
518	Centralized/General Services
519	Risk Management Services
520	PUBLIC SAFETY
521	Law Enforcement Activities
522	Fire and Emergency Medical Activities
523	Detention/Correction Activities
524	Protective Inspection Services
525	Disaster Services
527	Juvenile Services
528	Dispatch Services
530	UTILITIES
531	Storm Drainage Utilities
532	Television/Cable Utilities
533	Electric/Gas Utilities
534	Water Utilities
535	Sewer/Reclaimed Water Utilities
536	Cemetery
537	Solid Waste Utilities
538	Combined Utilities
539	Irrigation/Reclamation Utilities

540	TRANSPORTATION
541	Roads/Streets Construction – Preservation Projects
542	Roads/Streets Maintenance
543	Roads/Streets General Administration and Overhead
544	Roads/Streets Operations
545	Roads/Streets Extraordinary Operations
546	Airports and Ports
547	Transit, Railroads and Other Transportation Systems
548	Public Works – Centralized Services
550	NATURAL and ECONOMIC ENVIRONMENT
551	Public Housing Services
552	Employment Opportunity
553	Conservation
554	Environmental Services
557	Community Services
558	Community Planning and Economic Development
559	Property Development
560	SOCIAL SERVICES
561	Hospitals, Assisted Living and Convalescent Facilities
562	Public Health Services
563	Coroner/Medical Examiner
564	Mental Health Services
565	Welfare/Veterans Services/Services for Disabled/Homeless Services/Domestic Violence
566	Chemical Dependency Services
567	Children Services
568	Developmental Disabilities Services
569	Aging and Disability Services
570	CULTURE and RECREATION
571	Educational and Recreational Activities
572	Libraries
573	Cultural and Community Activities
575	Cultural and Recreational Facilities
576	Park Facilities
598	MISCELLANEOUS EXPENSES
580	OTHER DECREASES IN FUND RESOURCES
581	Interfund Loans
588	Other Decreases in Fund Equity
589	Custodial Activities
591-593	DEBT SERVICE
591	Redemption of Long-Term Debt
592	Interest and Other Debt Service Costs
593	Advance Refunding Escrow

594-595	CAPITAL EXPENDITURES/EXPENSES
594	Capital Expenditures/Expenses
595	Roads/Streets and Other Infrastructure: Improvements and New Construction Projects
596, 597, 599	OTHER FINANCING USES
596	Issuance Discount on Long-Term Debt
597	Transfers-Out
599	Payments to Refunded Debt Escrow Agent

Balance Sheet Codes for Schedule 01 Reporting

300	FUND BALANCE/NET POSITION - BEGINNING
308	Fund Balance/Net Position - Beginning
800	ASSETS/DEFERRED OUTFLOWS/LIABILITIES/DEFERRED INFLOWS (GAAP only)
810	Cash, Cash Equivalents and Investments
820	Other Current Assets
830	Other Noncurrent Assets
840	Deferred Outflows
850	Current Liabilities
860	Noncurrent Liabilities
870	Deferred Inflows
500	FUND BALANCE/NET POSITION - ENDING
508	Fund Balance/Net Position - Ending

EXPENDITURES/EXPENSES by FOURTH and FIFTH DIGIT

Use this table only with accounts beginning with 591-594, 596 and 599.

General Government

- 11 Legislative Activities
- 12 Judicial Activities
- 13 Executive Activities
- 14 Financial, Recording and Election Activities
- 15 Legal Activities
- 17 Employee Benefit Programs
- 18 Centralized/General Services
- 19 Risk Management Services

Public Safety

- 21 Law Enforcement Activities
- 22 Fire and Emergency Medical Activities
- 23 Detention/Correction Activities
- 24 Protective Inspections Services
- 25 Disaster Services
- 27 Juvenile Services
- 28 Dispatch Services

Utilities

- 31 Storm Drainage Utilities
- 32 Television/Cable Utilities
- 33 Electric/Gas Utilities
- 34 Water Utilities
- 35 Sewer/Reclaimed Water Utilities
- 36 Cemetery
- 37 Solid Waste Utilities
- 38 Combined Utilities
- 39 Irrigation/Reclamation Utilities

Transportation

- 41 Roads/Streets Construction–Preservation Projects
- 42 Roads/Streets Ordinary Maintenance
- 43 Roads/Streets General Administration and Overhead
- 44 Roads/Streets Operations
- 45 Roads/Streets Extraordinary Operations
- 95 Roads/Streets and Other Infrastructure
- 46 Airports/Ports
- 47 Transit/Railroads and Other Transportation Systems
- 48 Public Works–Centralized Services

Natural and Economic Environment

- 51 Public Housing Services
- 52 Employment Opportunity

- 53 Conservation
- 54 Environmental Services
- 57 Community Services
- 58 Community Planning and Economic Development
- 59 Property Development

Social Services

- 61 Hospitals, Assisted Living, and Convalescent Facilities
- 62 Public Health Services
- 63 Coroner/Medical Examiner
- 64 Mental Health Services
- 65 Other Social Services
- 66 Chemical Dependency Services
- 67 Children Services
- 68 Developmental Disabilities Services
- 69 Aging and Disability Services

Culture and Recreation

- 71 Educational and Recreational Activities
- 72 Libraries
- 73 Cultural and Community Activities
- 75 Cultural and Recreational Facilities
- 76 Park Facilities